

Internal Revenue Service

Budget in Brief

Fiscal Year 2005



Department of the Treasury
Internal Revenue Service

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INTERNAL REVENUE SERVICE (IRS)

Fiscal Year 2005 Budget Request

Mission: *Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

Strategic Goals:

- Improve taxpayer service
- Enhance enforcement through uniform application of the law
- Improve the IRS infrastructure and modernize technology

Overview

Over the last five years the IRS has demonstrated unmistakable progress in improving customer service and incorporating and increasing its recognition and respect for taxpayer rights. While the ultimate desired level of customer service remains to be reached, the Service's improvement and commitment with respect to these core goals is incontrovertible, established and measurable.

The Service's understandable zeal to deliver tangible improvement in customer service and the observance of taxpayer rights has not come without costs, however. Primary among these is that the Service achieved its success by drawing resources from its enforcement function, and in substantial quantities.

During the mid-1990s to the present, the country witnessed the sudden growth and then the decline of unprecedented amounts of realized and unrealized corporate and personal income. Dramatic appreciation of capital and other forms of non-verifiable income, together with increases in tax avoidance, have confronted the nation with an unprecedented volume and variety of verifiable and suspected noncompliance. Moreover, over this period, the broad historical belief on the part of the public concerning the importance of voluntary compliance with our nation's tax laws deteriorated. Meanwhile, the unequivocal need for an appropriate response on the part of the government has collided with the Service's necessary and well-intended effort to emphasize its service function, even at the cost of enforcement. Together, service plus enforcement equal compliance. Both are essential elements of our system of voluntary tax administration.

This budget includes initiatives to enhance the Service's enforcement function to address the present imbalance and is timely in light of the growth and size of Federal budget deficits. Reductions of any size in the net annual Tax Gap of over a quarter of a trillion dollars would help to reduce such deficits. A correlated benefit is the derivative growth in the collection of state tax revenues as a result of increased effectiveness in the Service's enforcement functions.

Ensuring that the Tax System is Fair for All By Maintaining World Class Service and Ensuring Compliance with the Tax Laws

An important part of the Treasury's mission is to help taxpayers meet their tax responsibilities while respecting taxpayer rights and maintaining fairness throughout the tax system. This responsibility is vested in the Internal Revenue Service, which manages the systems that service taxpayers and collect most of the revenue needed to operate the government. This responsibility entails:

- *Meeting the annual demands of processing over 2.6 billion tax-related documents;*
- *Processing over 129 million returns (53 million from eFile) while sending out 98 million refunds;*
- *Providing quality service on taxpayer phone calls concerning tax law and account specific questions; and*
- *Maintaining a balanced and comprehensive enforcement presence to ensure that all taxpayers meet their tax obligations.*

After a period of declining enforcement resources, the IRS has stabilized and increased the amount of resources dedicated to enforcement since the beginning of this Administration. The IRS FY 2005 budget of \$10.674 billion, a 4.8% increase above the FY 2004 Consolidated Appropriations level for the IRS, provides funding to improve results for its three strategic goals - customer service, infrastructure/modernization, and enforcement as follows:

□ *Maintain customer service and respect taxpayer rights*

The budget provides funding for customer service, supporting physical infrastructure, and maintaining current levels of performance. These initiatives are designed to make filing easier; provide top quality service to taxpayers needing help with their return or account; and provide prompt, professional, improved taxpayer access and helpful treatment to taxpayers in cases where additional taxes may be due. Since 1998, the IRS has shown improvements in providing customer service. For example, in 1999, taxpayers were met with 19.4 million busy signals. In the 2003 filing season, that number dropped to less than 250 thousand. Call abandons also fell over the same period from 8.4 million to 1.1 million. Level of satisfied service increased from 51% to 80%. Moreover, almost 53 million taxpayers filed electronically (e-File) this year, an increase of 13% from last year. IRS employee satisfaction scores have increased every year since FY 1999 to the FY 2003 level of 60%.

□ *Ensure the tax laws are applied fairly and equally to all taxpayers*

The FY 2005 request allocates \$300 million toward enforcement initiatives, a 10.7 % increase, designed to curb abusive tax practices, end the proliferation of abusive tax shelters, improve methods of identifying tax fraud, identify and stop promoters of illegal tax schemes and scams, and increase the number and effectiveness of audits to ensure compliance with the tax laws. This budget will allow the IRS to apply resources to areas where non-compliance is greatest: promotions of tax schemes, misuse of offshore accounts and trusts to hide income, abusive tax shelters, underreporting of income, and failure to file and pay large amounts of employment taxes. The Administration has also proposed a number of legislative changes designed to significantly

enhance current enforcement programs and prevent the marketing of abusive tax avoidance transactions. The goal of these initiatives is ensuring that the tax system is fair for all while protecting tax payer rights.

❑ **Continue and Resize the Business Systems Modernization Effort**

The IRS performed comprehensive studies to review its modernization efforts during the fall of 2003. From these studies, the IRS resized its modernization efforts to allow greater management focus and capacity on the most critical projects and initiatives. It also identified opportunities for the IRS to improve its management, re-engineering of business processes and implementation of new systems and technology. The Service's FY 2005 budget provides \$285 million to continue this effort to replace current business systems and technology.

❑ **Continued Implementation of the Health Coverage Tax Credit**

In carrying out the provisions of the Trade Act of 2002 (P.L.107-210), the IRS was chartered with administering a refundable tax credit for the cost of qualified health insurance for both the eligible individuals and their qualifying family members. The budget provides \$35 million to continue implementation and operation of the Health Coverage Tax Credit Program.

❑ **Improve the Collection of Unpaid Taxes while Protecting Taxpayer Rights**

The FY 2005 budget proposes the use of private collection agencies (PCAs) to help collect such delinquent tax debts. This initiative allows the IRS to concentrate its enforcement resources on more complex cases and improve the fairness of tax compliance for all Americans. Historically, PCAs have proven successful with over 40 states and other federal initiatives, such as the Student Loan Program.

Serve as a Key Government Agency in the Financial War against Terrorism

The Internal Revenue Service Criminal Investigation (IRS-CI) Division specializes in analyzing complex financial information and determining whether that information indicates a violation of the tax laws. IRS-CI also provides expertise in enforcement of the money laundering laws and the Bank Secrecy Act. In addition, it provides critical support to the Joint Terrorism Task Forces (JTTFs) and similar partnerships focused on disrupting and dismantling terrorist financing.

IRS-CI plays a critical role in supporting the fight on terrorist financing – its agents have developed unique skills and technology that support tax compliance but also benefit the war on terror and efforts to root out financial crimes. IRS-CI works in cooperation with other federal agencies to aid in the detection and tracking of financial assets used for illegal purposes and crimes as well as the false reporting of tax liability and use of tax exempt organizations to facilitate the financing of terror and other crimes. The budget provides funding for IRS-CI to continue its efforts in supporting compliance with the tax code and in reducing the financial assets available to criminals and terrorists in cooperation with Executive Office of Terrorists Financing and Financial Crimes, Financial Crimes Enforcement Network, and Office of Foreign Asset Control.

INTERNAL REVENUE SERVICE
Summary

Program Summary (dollars in millions)					
Appropriation Title	FY 2003 Enacted	FY 2004 Proposed¹	FY 2005 Request	Increase or Decrease	
				\$millions	percent
Processing, Administration and Management	3,930.1	4,009.2	4,148.4	139.2	3.5%
Tax Law Enforcement	3,704.8	4,171.2	4,564.4	393.2	9.4%
Information Systems	1,621.8	1,581.6	1,641.8	60.2	3.8%
Business Systems Modernization	363.6	387.7	285.0	-102.7	-26.5%
EITC Compliance	145.1	n/a ²	n/a ²	n/a ²	n/a ²
Health Insurance Tax Credit Administration	69.5	34.8	34.8	0.0	n/a
Appropriation	9,834.9	10,184.5	10,674.4	489.9	4.8%

1/ FY 2004 amounts reflect Consolidated Appropriations bill (H.R. 2673).

2/ The FY 2004 Consolidated Appropriations bill (H.R. 2673) subsumed the EITC appropriation into the Tax Law Enforcement (TLE) appropriation. The FY 2005 President's Budget proposes to maintain EITC within the TLE account.

Explanation of FY 2005 Request

The IRS budget request for FY 2005 is \$10.674 billion, \$490 million more than the FY 2004 Consolidated Appropriations (H.R. 2673) amount of \$10.185 billion. Most of this increase, \$300 million, will be used across appropriations to substantially restore an enforcement presence to the IRS. The remainder of the increase, \$190 million, will be used for reinvestments in customer service, maintenance of current levels of performance, and physical infrastructure consolidation.

This budget will allow the IRS to apply its resources to those areas where non-compliance is greatest:

- Promoters of tax schemes
- Misuse of offshore accounts and trusts to hide or improperly reduce income
- Abusive corporate tax shelters
- Underreporting of tax by higher-income individuals
- Failure to file and pay large amounts of employment taxes

The IRS intends to expand its enforcement presence while maintaining and enhancing its customer service record. In addition, the budget request allows IRS to focus its business systems modernization approach to ensure that a smaller portfolio of investments yields projects that will reduce operating costs, increase cost avoidance, reduce taxpayer burden, and increase tax receipts.

Purpose of Program

IRS receives Federal tax payments and is committed to providing top quality service by helping taxpayers understand and meet their tax responsibilities. It is also committed to helping taxpayers comply with tax laws and applying tax laws with integrity and fairness to all.

Program Description and Benefits

IRS provides three primary services: Pre-Filing Services, Filing Services and Post-Filing Services.

- ❑ **Pre-Filing Services**—Provides taxpayer service before the return is filed to assist in the filing of a correct return. IRS continues to emphasize taxpayer education, outreach, increased volunteer support time and locations, expanding pre-filing agreements and rulings, and enhancing pre-filing customer support through electronic media.
- ❑ **Filing Services**— Provides taxpayer service in processing filed returns and paying taxes, including electronic filing and payment. IRS continues to make progress in decreasing paper returns and increasing the use of electronic filing and payment methods. IRS is also increasing both the capacity and effectiveness of its telephone and in-person taxpayer support.
- ❑ **Post-Filing Services**—Applies tax laws and enforces compliance. IRS interacts with taxpayers after a return is or should have been filed to identify underreporting, non-filing, and non-payment. IRS continues to focus on improving the quality of examinations and investigations, increasing customer and employee satisfaction, increasing offers-in-compromise, and increasing case closures.

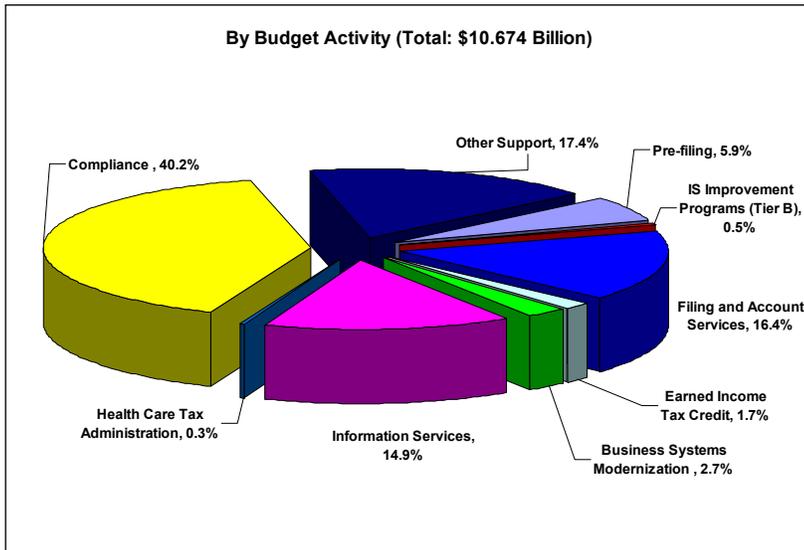
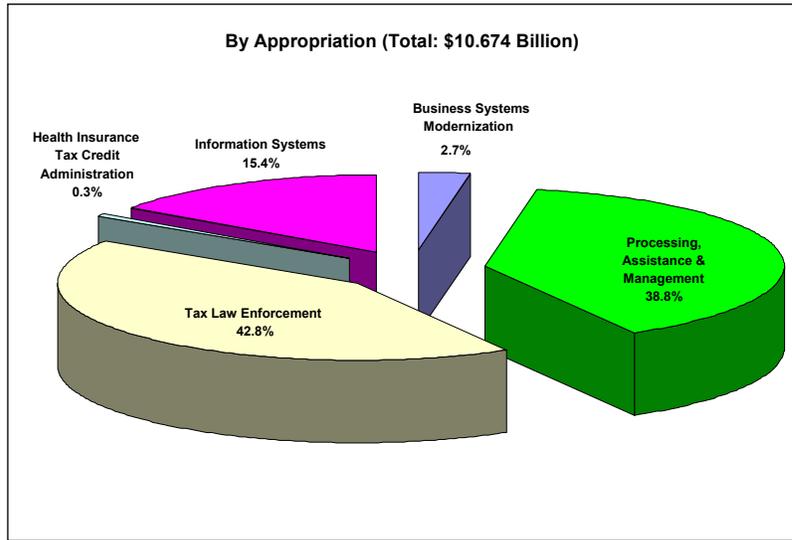
Program Performance

IRS expects to achieve the following levels of performance after attaining full performance of the requested FY 2005 initiatives:

- ❑ Examine an additional 30,000 investor returns in the Small Business and Self-Employed (SB/SE) business unit and increase coverage of high-income taxpayers, generating an additional \$170 million in FY 2006. SB/SE also anticipates closing an additional 50,000 taxpayer delinquent accounts, resulting in an estimated \$215 million in additional revenue collections.
- ❑ Hire and train over 2,000 new staff in the Examination, Collection and Document Matching programs. These increases will generate some \$2.8 billion in direct enforcement revenue through FY 2007. Additional audits of investor returns and high-income taxpayers, together with 55,000 correspondence examinations, will yield more than \$1.0 billion during that same period and help to maintain an overall audit coverage rate of 0.57%. Collection closures will increase by 240,000 and taxpayer contacts through the Automated Underreporter Program by some 300,000 through FY 2007 -- generating an additional \$1.8 billion.
- ❑ Increase the overall audit coverage rate in the Large and Mid-Sized (LMSB) business unit from 5.1% in FY 2004 to 9.6% in FY 2007 and increase projected return closures by 63% from 16,067 returns in FY 2004 to 26,193 returns in FY 2007. Enforcement revenue recommended for the three years FY 2005 through FY 2007 should increase by over \$3 billion.
- ❑ Complete 229 significant Corporate Fraud investigations through FY 2007. Tax-related completed investigations will increase by approximately 20 percent over the FY 2003 level by FY 2007. In addition, CI is striving to reduce elapsed time on completed investigations by 30 percent from FY 2002 levels.

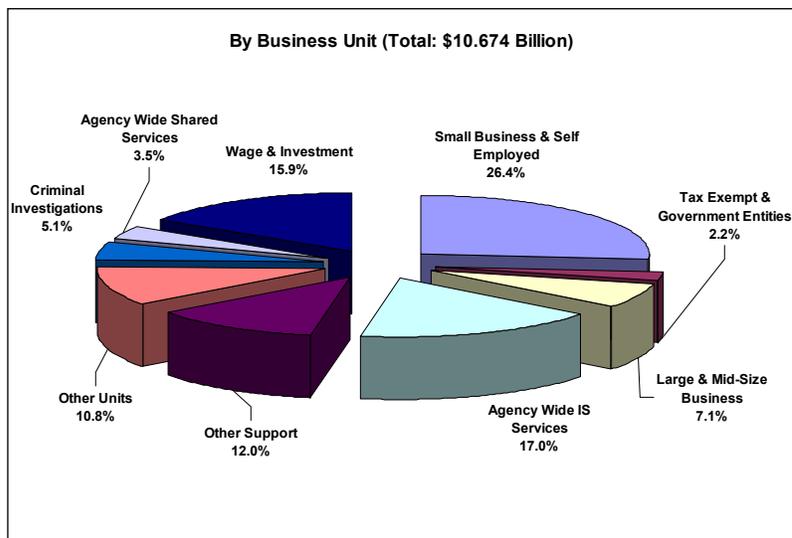
Funding Request Perspectives

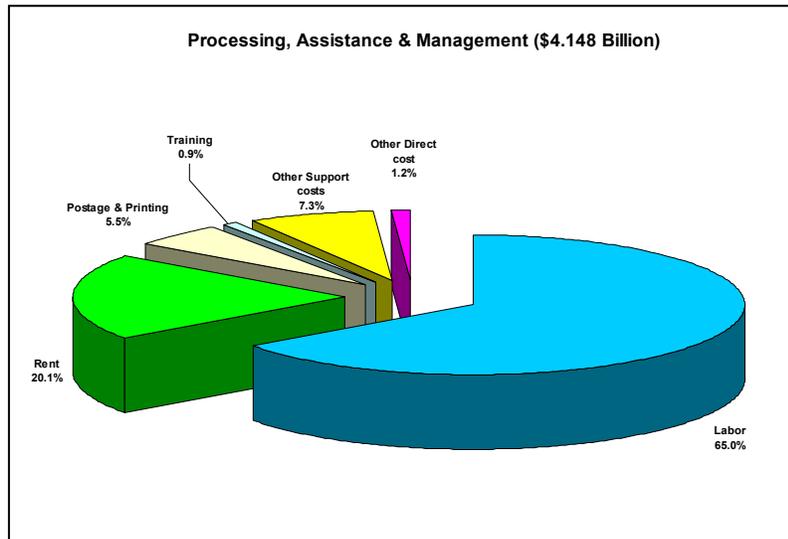
The Processing, Assistance and Management and Tax Law Enforcement appropriations account for 81.6 % of the total budget request.



The Compliance programs account for 40.2 % of the IRS budget and include functions such as Payment Compliance, Field Examinations, and Criminal Investigations. Other Support includes functions such as Research and Statistics of Income, Shared Services Support, and General Management and Administration.

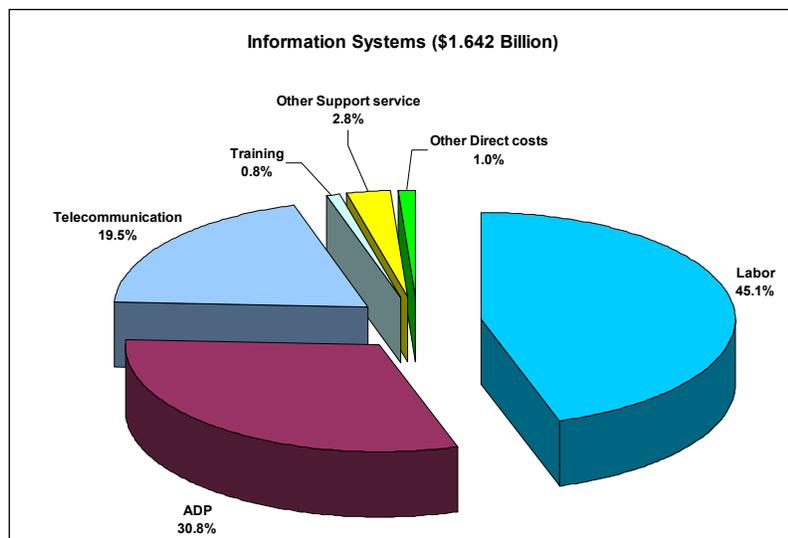
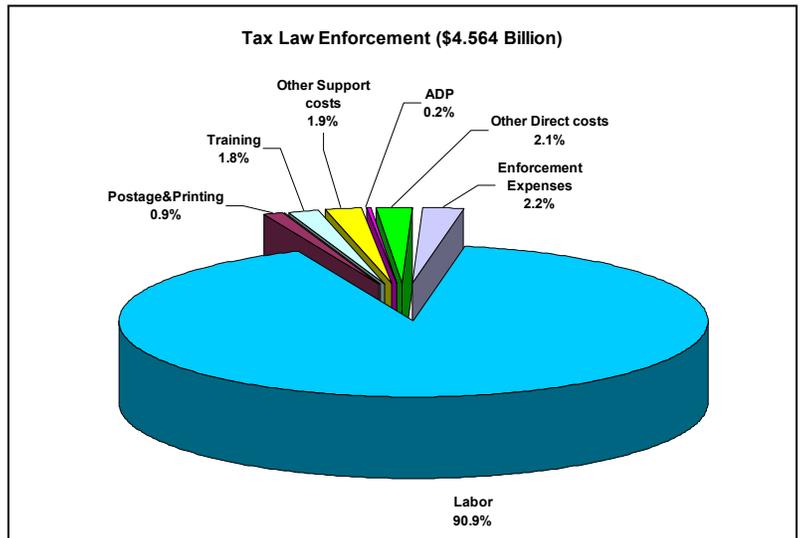
The four major Business Units (Wage and Investment, Small Business/Self-Employed, Tax Exempt and Government Entities, and Large and Mid-size Business) comprise more than 51.6 % of the IRS Budget.





Labor is 65 % and Rent is 20.1 % of the Processing, Assistance, and Management appropriation. In addition, Processing, Assistance and Management funds space alterations, utilities, postage and printing for the Service.

Labor is 90.9 % of the Tax Law Enforcement appropriation. This appropriation consists entirely of staffing and related expenses such as travel and training.



The Information Systems appropriation contains all of the Automated Data Processing (ADP) and telecommunication resources in the IRS. Other expenses in this appropriation include operational information systems. ADP services make up 30.8 % and labor 45.1 % of this appropriation.

INTERNAL REVENUE SERVICE
Summary

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	10,244,962	99,292
FY 2004 Rescission (H.R. 2673)	-60,445	-237
FY 2004 Proposed Authorized Level	10,184,517	99,055
CHANGES PROPOSED FOR FY 2005		
• Program Changes	116,801	1,762
• Adjustments for Mandatory Cost Increases	266,383	---
• Program Annualizations	109,161	1,185
• Reductions, Non-Recurring Costs, and Savings	-110,841	-1,442
• Reinvestment of Freed-Up Resources	110,841	712
• Transfer Out	-2,500	---
TOTAL FY 2005 CHANGES	489,845	2,217
FY 2005 PRESIDENT’S BUDGET	10,674,362	101,272

Amount (\$000s)	Direct FTE
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Highlights of FY 2005 Budget Changes

Program Changes: Funds are requested for: 1) Processing, Assistance and Management (\$34,668 and -65 FTE); 2) Tax Law Enforcement (\$169,010 and 1,827 FTE); 3) Information Systems (\$15,822 and 0 FTE); and 4) Business Systems Modernization (-\$102,699 and 0 FTE). 116,801 1,762

Adjustments for Mandatory Cost Increases: Funds are requested for: 1) FY 2005 cost of January 2004 pay increase (\$77,927 and 0 FTE); 2) the proposed January 2005 pay raise (\$133,405 and 0 FTE); and 3) non-labor related items (\$55,051 and 0 FTE). 266,383 ---

Program Annualizations: Funds for completing the full-year cost and FTE realization of positions from prior year (\$109,161 and 1,185 FTE). 109,161 1,185

Reductions, Non-Recurring Costs, and Savings (Re-Engineering): The IRS will reapply internal productivity growth and other savings from 1) Processing, Assistance and Management (-\$50,154 and -720 FTE); 2) Tax Law Enforcement (-\$27,603 and -312 FTE); and 3) Information Systems (-\$33,084 and -410 FTE). -110,841 -1,442

	Amount (\$000s)	Direct FTE
Reinvestment of Freed-Up Resources: Savings through productivity gains, etc., will be reapplied to 1) Processing, Assistance and Management (\$25,544 and 26 FTE); 2) Tax Law Enforcement (\$49,909 and 450 FTE); and 3) Information Systems (\$35,388 and 236 FTE).	110,841	712
Transfer Out: Transfer from IRS Detroit Computing Center (Information Systems appropriation) to the Financial Crimes Enforcement Network (FinCEN) for maintenance of the Bank Secrecy Act Direct Systems (-\$2,500 and 0 FTE).	-2,500	---

INTERNAL REVENUE SERVICE
Processing, Administration and Management

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	4,033,000	42,350
FY 2004 Rescission (H.R. 2673)	-23,795	-18
FY 2004 Proposed Authorized Level	4,009,205	42,332
CHANGES PROPOSED FOR FY 2005		
• Program Changes	34,668	-65
• Adjustments for Mandatory Cost Increases	106,105	---
• Program Annualizations	23,035	208
• Reductions, Non-Recurring Costs, and Savings	-50,154	-720
• Reinvestment of Freed-Up Resources	25,544	26
TOTAL FY 2005 CHANGES	139,198	-551
FY 2005 PRESIDENT’S BUDGET	4,148,403	41,781

	Amount (\$000s)	Direct FTE
Highlights of FY 2005 Budget Changes		
Program Changes: Funds are requested for: 1) restoring the IRS enforcement presence (\$40,688 and 45 FTE); 2) consolidation of the Kansas City campus (\$12,000 and 3 FTE); and 3) reducing overhead through implementation of an optimization study (-\$18,000 and -113 FTE).	34,668	-65
Adjustments for Mandatory Cost Increases: Funds are requested for: 1) FY 2005 cost of January 2004 pay increase (\$28,029 and 0 FTE); 2) the proposed January 2005 pay raise (\$47,983 and 0 FTE); and 3) non-labor related items (\$30,093 and 0 FTE).	106,105	---
Program Annualizations: Funds for completing the full-year cost and FTE realization of positions from prior year (\$23,035 and 208 FTE).	23,035	208
Reductions, Non-Recurring Costs, and Savings (Re-Engineering): The IRS proposes to make resources available for reapplication through internal productivity growth and other savings in the PAM appropriation (-\$50,154 and -720 FTE).	-50,154	-720
Reinvestment of Freed-Up Resources: Savings generated through productivity gains, etc., will be reapplied 1) to restore the IRS enforcement presence (\$9,077 and 0 FTE) and 2) to improve infrastructure and support (\$16,467 and 26 FTE).	25,544	26

INTERNAL REVENUE SERVICE
Tax Law Enforcement

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	4,196,000	49,266
FY 2004 Rescission (H.R. 2673)	-24,756	-119
FY 2004 Proposed Authorized Level	4,171,244	49,147
CHANGES PROPOSED FOR FY 2005		
• Program Changes	169,010	1,827
• Adjustments for Mandatory Cost Increases	121,086	---
• Program Annualizations	80,704	977
• Reductions, Non-Recurring Costs, and Savings	-27,603	-312
• Reinvestment of Freed-Up Resources	49,909	450
TOTAL FY 2005 CHANGES	393,106	2,942
FY 2005 PRESIDENT’S BUDGET	4,564,350	52,089

Highlights of FY 2005 Budget Changes

Program Changes: Funds are requested for: 1) restoring the IRS enforcement presence (\$198,010 and 1,918 FTE) and 2) re-scoping the EITC program (-\$29,000 and -91 FTE). 169,010 1,827

Adjustments for Mandatory Cost Increases: Funds are requested for: 1) FY 2005 cost of January 2004 pay increase (\$42,188 and 0 FTE); 2) the proposed January 2005 pay raise (\$72,235 and 0 FTE); and 3) non-labor related items (\$6,663 and 0 FTE). 121,086 ---

Program Annualizations: Funds for completing the full-year cost and FTE realization of positions from prior year (\$80,704 and 977 FTE). 80,704 977

Reductions, Non-Recurring Costs, and Savings (Re-Engineering): The IRS proposes to make resources available for reapplication through internal productivity growth and other savings in the TLE appropriation (-\$27,603 and -312 FTE). -27,603 -312

Reinvestment of Freed-Up Resources: Savings generated through productivity gains, etc., will be reapplied 1) to restore the IRS enforcement presence (\$48,142 and 450 FTE) and 2) to improve infrastructure and support (\$1,767 and 0 FTE). 49,909 450

INTERNAL REVENUE SERVICE
Information Systems

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	1,590,962	7,659
FY 2004 Rescission (H.R. 2673)	-9,387	-100
FY 2004 Proposed Authorized Level	1,581,575	7,559
CHANGES PROPOSED FOR FY 2005		
• Program Changes	15,822	---
• Adjustments for Mandatory Cost Increases	39,145	---
• Program Annualizations	5,422	---
• Reductions, Non-Recurring Costs, and Savings	-33,084	-410
• Reinvestment of Freed-Up Resources	35,388	236
• Transfer Out	-2,500	---
TOTAL FY 2005 CHANGES	60,193	-174
FY 2005 PRESIDENT’S BUDGET	1,641,768	7,385

	Amount (\$000s)	Direct FTE
Highlights of FY 2005 Budget Changes		
Program Changes: Funds are requested to help restore the IRS enforcement presence (\$15,822 and 0 FTE).	15,822	---
Adjustments for Mandatory Cost Increases: Funds are requested for: 1) FY 2005 cost of January 2004 pay increase (\$7,688 and 0 FTE); 2) the proposed January 2005 pay raise (\$13,162 and 0 FTE); and 3) non-labor related items (\$18,295 and 0 FTE).	39,145	---
Program Annualizations: Funds for completing the full-year cost and FTE realization of positions from prior year (\$5,422 and 0 FTE).	5,422	---
Reductions, Non-Recurring Costs, and Savings (Re-Engineering): The IRS proposes to make resources available for reapplication through internal productivity growth and other savings in the IS appropriation (-\$33,084 and -410 FTE).	-33,084	-410
Reinvestment of Freed-Up Resources: Savings generated through productivity gains, etc., will be reapplied 1) to restore the IRS enforcement presence (\$3,490 and 0 FTE) and 2) to improve infrastructure and support (\$31,898 and 236 FTE).	35,388	236
Transfer Out: Transfer from IRS Detroit Computing Center to the Financial Crimes Enforcement Network (FinCEN) for maintenance of the Bank Secrecy Act Direct Systems (-\$2,500 and 0 FTE).	-2,500	---

INTERNAL REVENUE SERVICE
Business Systems Modernization

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	390,000	---
FY 2004 Rescission (H.R. 2673)	-2,301	---
FY 2004 Proposed Authorized Level	387,699	---
CHANGES PROPOSED FOR FY 2005		
• Program Changes	-102,699	---
• Adjustments for Mandatory Cost Increases	---	---
• Program Annualizations	---	---
• Reductions, Non-Recurring Costs, and Savings	---	---
• Reinvestment of Freed-Up Resources	---	---
TOTAL FY 2005 CHANGES	285,000	---
FY 2005 PRESIDENT’S BUDGET		

	Amount (\$000s)	Direct FTE
Highlights of FY 2005 Budget Changes		
Program Changes: Funds were reduced to reflect a refocused business process reengineering effort to achieve BSM’s goal of improving speed, timeliness and accuracy of IRS’ interactions with taxpayers (-\$102,699 and 0 FTE).	-102,699	---
Adjustments for Mandatory Cost Increases: None needed for capital acquisitions (\$0 and 0 FTE).	---	---
Program Annualizations: Funds for completing the full-year cost and FTE realization of positions from prior year (\$0 and 0 FTE).	---	---
Reductions, Non-Recurring Costs, and Savings: None requested (\$0 and 0 FTE).	---	---
Reinvestment of Freed-Up Resources: None requested (\$0 and 0 FTE).	---	---

INTERNAL REVENUE SERVICE
Health Insurance Tax Credit Administration

	Amount (\$000s)	Direct FTE
FY 2004 Consolidated Appropriation (H.R. 2673)	35,000	17
FY 2004 Rescission (H.R. 2673)	-206	---
FY 2004 Proposed Authorized Level	34,794	17
CHANGES PROPOSED FOR FY 2005		
• Program Changes	---	---
• Adjustments for Mandatory Cost Increases	47	---
• Program Annualizations	---	---
• Reductions, Non-Recurring Costs, and Savings	---	---
• Reinvestment of Freed-Up Resources	---	---
TOTAL FY 2005 CHANGES	47	---
FY 2005 PRESIDENT’S BUDGET	34,841	17

	Amount (\$000s)	Direct FTE
Highlights of FY 2005 Budget Changes		
Program Changes: None requested (\$0 and 0 FTE).	---	---
Adjustments for Mandatory Cost Increases: Funds are requested for: 1) FY 2005 cost of January 2004 pay increase (\$22 and 0 FTE) and 2) the proposed January 2005 pay raise (\$25 and 0 FTE).	47	---
Program Annualizations: None requested (\$0 and 0 FTE).	---	---
Reinvestment of Freed-Up Resources: None requested (\$0 and 0 FTE).	---	---
Reductions, Non-Recurring Costs, and Savings (Re-Engineering): None requested (\$0 and 0 FTE).	---	---